**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**
**INCOME TAX APPEAL NO.985 OF 2000**

The Commissioner of Income Tax
Mumbai City XIII, Mumbai ...Appellant.

V/s.

M/s. Gandhi Sons,
73, K.S.St.
Mumbai 400 003 ...Respondents.

Mr.A.K. Kotangale for the Appellant.
None for the Respondent.

**CORAM: S.RADHAKRISHNAN &**
**J.H.BHATIA, JJ.**
**DATE : 27th June, 2005.**

**P.C.:**

1. Heard the learned counsel for the Appellants (Revenue). Perused Income Tax Appellate Tribunal order dated 27th January, 2000. The Tribunal has confirmed the order of C.I.T.(Appeal). The Tribunal has concluded that relying on our Bombay High Court judgment in the case of C.I.T. V/s. Shakuntala Kantilal 190 ITR 56 (Bombay), holding that any compensation paid to the tenant is an allowable expenditure under section 48 of the Income tax Act. Both the lower forums have given their concurrent findings and there is

no substantial question of law. Hence, the appeal stands dismissed.

**(S.RADHAKRISHNAN,J.)**

**(J.H.BHATIA, J.)**